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# TITHE TAX COTTON.

## Notice to Post Quarter Masters.

COLUMBUS, Miss., Feb. 1, 1864.

**A**S General Agent of the Produce Loan, I am instructed by a Treasury Circular of the date of November 16th, 1863, to take possession of all cotton collected in Mississippi by Post Quarter Masters of the tax in kind and receipt to them for the same, and am required to establish general regulations. The following are prescribed:

1st. In all cases of delivery, the act of Congress makes it imperative that the cotton should be properly ginned and packed, in a secure manner, and the instructions require that the parcels shall be weighed and marked. It will be sufficient to mark upon them the weight, the letter T. and the initials of the planter.

2nd. In cases of actual delivery, Post Quartermasters and their assistants will cause the parcels to be stored in a safe covered building, and furnish this office a duplicate receipt for the same from the warehouseman or party undertaking the custody. And where several persons aggregate their tithes into one parcel, which is desirable, the same shall be indicated on the receipt. Should the storage be effected in a government building, the agent may receipt for the same.

3d. Where the delivery is constructive, the party retaining the possession shall sign an obligation to take due and proper care of the cotton.

4th. Whenever the receipts and obligations, in duplicate, provided for in sections 2 and 3 (of which blank forms will be furnished by me, and are annexed,) are received at this office, together with the reports of the Post Quartermasters, which are required to be monthly, a receipt will be returned for the cotton as having been properly turned over.

5th. In cases where cotton has been delivered a distance of over eight miles, the parties will be entitled to compensation, if they require it, at the rate of thirty cents per hundred pounds for the excess, and assistant Quartermasters will be provided with the funds for the payment on receipts of their reports. If the delivery is to be at a future time, an equitable rate for the transportation will be awarded.

**CHARLES BASKERVILLE**, of Columbus, Miss., is my Chief Assistant for the State, and is authorized to receipt also to Post Quarter Masters, who are invited to report to the office any dereliction of duty in parties having charge of Government Cotton.

**J. D. B. DEBOW**, Gen. Agent.

The regulations above prescribed are accepted, and will be acted upon by all persons employed in this department.

**JAMES HAMILTON**.

Major and Controlling Q. M. Tax in Kind.

### PLANTER'S OBLIGATION.

State of \_\_\_\_\_ County \_\_\_\_\_ Post Office and date \_\_\_\_\_ distance of plantation from place of delivery \_\_\_\_\_ miles.

The undersigned having had entrusted to his charge by the General agent of the Produce Loan for this State \_\_\_\_\_ packages or bales cotton, which are now securely put up and are of the weight \_\_\_\_\_ pounds, the same being the amount of my tithe tax for the past year, and being marked with the letter T. and my own initials, hereby bind myself to take due and proper care of said cotton whilst under my charge, protecting it from the weather and cattle, and to deliver it whenever required. Not being responsible, however, for unavoidable accidents to the same from the enemy or by fire, etc., etc., and to be paid by the Confederate States for all transportation of over eight miles at the customary rates. The place of delivery, which is my usual shipping point, is \_\_\_\_\_

[Signed]

C. D.

### Warehouse Receipt.

(Distance transportation over eight miles for which remuneration is asked, --- miles.)

State of \_\_\_\_\_ County \_\_\_\_\_

P. O. and date.

The undersigned has received from **A. B.** Post Quarter-Master of this district, --- packages of cotton, of the aggregate weight \_\_\_\_\_ pounds as alleged, the same being the tithe cotton of \_\_\_\_\_, and marked with his initials and the letter T., undertakes the duties of public warehouseman in regard to the same at the customary rates, and will deliver the said cotton whenever required to do so by order of the Secretary of the Treasury. (Signed) **E. F.**



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